

State of Maine

Maine Revenue Services

Magnetic Media Reporting - Form W-2 For Tax Year 1998

(Wages paid from 1-1-1998 to 12-31-1998)

(Calendar year 1-1-1999 to 12-31-1999)

Maine Revenue Services (M.R.S.) uses the same tape layout as that of the Social Security Administration for magnetic tape reporting of form W-2 wages. M.R.S. accepts both TIB-4 file layouts and MMREF-1/2 record formats. M.R.S. has not changed the TIB-4 W-2 Magnetic Tape Reporting standards from tax year 1997 to tax year 1998. In September, 1999 this document will be updated to use the 1999 TIB-4 record layout.

1. Social Security Administration Publication Number 42-007 , ICN 965950 is the record layout standard for submission of 1998 Maine W-2 Withholding data except as modified below. Document http://www.ssa.gov/employer_info/98tib4.htm located on the SSA Internet site contains 1998 TIB-4 record layout information.
2. The filing deadline for submission of files to M.R.S. is the same as that of the SSA which is last day of February. If this day falls on a weekend or holiday, the filing deadline is the next business day.
3. The tape or diskette is to be accompanied by paper Form W-3ME to reconcile your withholding account.
4. Attach an external label to each tape or diskette submitted. The label shall contain the following information.
 - a. Submitter Federal Identification Number
 - b. Submitter Name
 - c. Submitter City
 - d. Submitter State
 - e. Submitter zip
 - f. Tape density and number of records per block (if tape reel)
 - g. Tax year of data (e.g. for wages paid from 1-1-1998 to 12-31-1998;
tax year = 1998.
 - h. Number of records on file.
 - i. Total of Maine Withholding
5. The tape or diskette should be mailed to the following address:

Maine Revenue Services
Attention: W-2 Tape Processing
Mail Station 24
Room 500, State Office Building
Augusta, ME 04333

6. M.R.S. does not offer Electronic Filing services for acceptance of W-2 wage data, I.e. (OWRBBS - online wage reporting bulletin board system or Electronic Data Transfer).
7. M.R.S. does not accept or process test files. If received, they will be discarded.
8. M.R.S. does not return magnetic media (tape reels, cartridges, diskettes, etc.) submissions. If the transmitter wants proof that M.R.S. has received the media, the transmitter should select a shipping service which provides proof of delivery.
9. M.R.S. does not accept compressed files on tape or diskette except for MMREF-1 files which must be in a .zip form.
10. 1998 SSA TIB-4 Tape Standards - Following changes are made to the 1998 SSA TIB-4 standards for tape filers to include Maine Withholding information. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. has not changed the W-2 Magnetic Tape Reporting standards from tax year 1997 to tax year 1998. All filers should supply a copy of the same tape to M.R.S. that is submitted to SSA with the 'S' record completed to the following specification. M.R.S. requires completed A, B, E, and S records.

S-record, column 2 to 10 ==>	Employee Social Security Number
S-record, column 11 to 37 ==>	Employee Name
S-record, column 38 to 77 ==>	Employee Street Address
S-record, column 78 to 102 ==>	Employee City
S-record, column 103 to 104 ==>	Employee State
S-record, column 118 to 122 ==>	Employee Zip
S-record, column 183 to 184 ==>	Numeric State Code '23' for Maine
S-record, column 185 to 193 ==>	Employee State Taxable Wages - Right justify and zero fill. The right most 2 digits represent cents.
S-record, column 194 to 201 ==>	Employee State Income Tax Withheld - Right justify and zero fill. The right most 2 digits represent cents.
11. 1998 SSA TIB-4 Diskette Standards - Following changes are made to the 1998 SSA TIB-4 standards for diskette filers to include Maine Withholding information. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. has not changed

the W-2 Magnetic Tape Reporting standards from tax year 1997 to tax year 1998. All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'S1' and 'S2' records completed to the following specification. M.R.S. requires completed 1A, 2A, 1B, 2B, 1E, 2E, and 1S, 2S records.

1S-record, column 3 to 11 ==>	Employee Social Security Number
1S-record, column 12 to 38 ==>	Employee Name
1S-record, column 39 to 78 ==>	Employee Street Address
1S-record, column 79 to 103 ==>	Employee City
1S-record, column 104 to 105 ==>	Employee State
1S-record, column 119 to 123 ==>	Employee Zip
2S-record, column 52 to 53 ==>	Numeric State Code '23' for Maine
2S-record, column 54 to 62 ==>	Employee State Taxable Wages - Right justify and zero fill. The right most 2 digits represent cents.
2S-record, column 63 to 70 ==>	Employee State Income Tax Withheld - Right justify and zero fill. The right most 2 digits represent cents.

12. MMREF-1 Specifications - Maine uses the standard 1998 MMREF-1 record layout to collect Maine Withholding information. All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'RS' record completed to the following specification. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. requires completed RA, RE and RS records.

RS-record, column 3 to 4 ==>	State Code "23"
RS-record, column 10 to 18 ==>	Employee Social Security Number
RS-record, column 19 to 33 ==>	Employee First Name
RS-record, column 34 to 48 ==>	Employee Middle Name or Initial
RS-record, column 49 to 68 ==>	Employee Last Name
RS-record, column 69 to 72 ==>	Employee Suffix
RS-record, column 95 to 116 ==>	Employee Delivery Address
RS-record, column 117 to 138 ==>	Employee City
RS-record, column 139 to 140 ==>	Employee State
RS-record, column 141 to 145 ==>	Employee Zip
RS-record, column 193 to 194 ==>	Employee Country Code
RS-record, column 197 to 202 ==>	Reporting Period
RS-record, column 274 to 275 ==>	State Code
RS-record, column 276 to 286 ==>	Employee State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.

RS-record, column 287 to 297 ==> Employee State Income Tax Withheld. Right
justify and zero fill. The right most 2 digits
represent cents.

RS-record, column 298 to 512 ==> Unused, blank fill

13. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

14. Technical T. Howker 207-287-1028
 Contacts: S. Armington 207-287-6370
- Administrative: R. Adams 207-626-8468
 Contacts: L. Grady 207-626-8464

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